

**Remarks**

Claims 1, 18, 22, 34, 37, 57, and 71 have been amended leaving claims 1-20, 22-57, 71, and 72 pending in the application. The amendments to the claims are supported by the originally filed specification at, for example, pages 8-14 and Figs. 6-8; therefore, the amendments do not constitute new matter.

The previously pending claims stood rejected as either anticipated or obvious in view of JP 2002-323775, US 6,582,888 to Herbst, US 6,817,086 to Lu, US 6,613,240 to Skinner, US 3,772,101 to Chumbres, US 5,994,194 to Lammert, US 5,677,102 to Shiihara, and US 6,096,634 to Nguyen in various applications and combinations. Claims 1, 18, 22, 34, 37, 57, and 71 have been amended to recite limitations that are neither taught nor suggested by the cited references. Therefore, these claims as well as all claims depending therefrom are in condition for allowance.

For example, claim 1 has been amended to recite, in pertinent part, forming a first resist layer over a surface of a silicon-comprising substrate. Claim 1 later recites, after the exposing, developing the first and second resist layers with a developer solution to expose at least a portion of the surface of the silicon-comprising substrate, and form a mask pattern over the silicon-comprising substrate. The cited references do not teach or suggest, either alone or in combination, these features.

For the most part the cited references are directed to the processing of read heads, and silicon-comprising substrates are neither described nor suggested. Where a reference includes a description of a silicon-comprising substrate, the recited formation of the first and second resist layers is not included, nor is there a suggestion to utilize this claimed technique to expose at least a portion of the silicon-comprising

substrate as recited. For at least these reasons, the cited references fail to teach or suggest all the elements of claim 1.

Claims 2-20 depend from claim 1 and are allowable for at least the reasons given above regarding claim 1 as well as their own patentable reasons. For example, claim 18 has been amended to recite, after the developing, etching material of the silicon-comprising substrate using the mask pattern as a mask. The cited references do not teach or suggest this limitation in combination with the limitations recited in claim 1.

Claims 22, 34, 37, 57, and 71 have also been amended to recite “silicon-comprising substrate” and “to expose at least a portion of the surface of the silicon comprising substrate.” For at least the reasons given above, these amended claims as well as the claims depending therefrom are allowable.

Claims 1-20, 22-57, 71, and 72 are in condition for allowance. Applicant requests allowance of claims 1-20, 22-57, 71, and 72 in the Examiners next action. The Examiner is requested to phone the undersigned if the Examiner believes such would facilitate prosecution of the present application. The undersigned is available for telephone consultation at (509) 624 4276 on Monday-Friday between 8-5 (PST).

Respectfully submitted,

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By: 

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